

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
W.R. Grace & Co., <i>et al.</i> ,)	
)	Case No. 01-01139 (JKF)
Debtors.)	
)	(Jointly Administered)
)	

**MISSOURI DEPARTMENT OF REVENUE'S AMENDED RESPONSE TO
DEBTORS' EIGHTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

COMES NOW, Missouri Department of Revenue (MDOR) and hereby states the Following as its response to Debtors' Eighth Omnibus Objection to Claims:

1. Debtors object to Claim Number 3816 filed by MDOR because the "claim amount is based on estimate."
2. Claim Number 3816 lists liabilities owed for corporate income tax for MRA Staffing Systems, Inc. (Missouri Tax Identification Number 14543079) for the period August 1, 1999 to December 31, 1999. The claim lists a priority delinquency in the amount of \$3896.41 and a general unsecured delinquency in the amount of \$180.05.
3. Previous claims filed by MDOR listed liabilities for MRA Staffing Systems, Inc. for corporate income tax for January 1, 1999 through July 31, 1999 and January 1, 2000 through December 31, 2000. These liabilities were amended to zero on Claim Number 3816.
4. The only remaining delinquencies on Claim Number 3816 (\$3896.41 priority and \$180.05 general unsecured) are based corporate tax liabilities based upon a corporate income tax return filed by MRA Staffing Systems, Inc.
5. Debtors' corporate income tax return indicates total tax owed in the amount of \$3601.00. However, Debtors claimed a \$15,000.00 estimated tax payment on the corporate tax return in question which would have resulted in a tax refund of \$11,399.00. MDOR has no record of the

\$15,000 estimated tax payments and this was disallowed resulting in a tax liability instead of tax refund.

WHEREFORE, MDOR prays that Debtors' Objection to Claim Number 3816 filed by MDOR be denied.

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the Response to Debtors' Eighth Omnibus Objection to Claims was mailed, postage paid, on February 3, 2005 to:

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